

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:  
THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA  
Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to the  
Commonwealth, HTA and ERS.**

**REPLY OF THE COMMONWEALTH OF PUERTO RICO, PUERTO RICO  
HIGHWAYS AND TRANSPORTATION AUTHORITY, AND EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO TO RESPONSE FILED BY CLAIMANT MYRNA ACOSTA CRUZ  
[ECF NO. 10653] TO THE ONE HUNDRED THIRTY-FIFTH OMNIBUS OBJECTION  
(NON-SUBSTANTIVE) TO MISCELLANEOUS DEFICIENT CLAIMS**

**To the Honorable United States District Judge Laura Taylor Swain:**

The Commonwealth of Puerto Rico (“Commonwealth”), Puerto Rico Highways and Transportation Authority (“HTA”), and Employees Retirement System for the Government of the Commonwealth of Puerto Rico (“ERS”, and together with the Commonwealth and HTA, the

---

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”, and together with the Commonwealth, COFINA, HTA, ERS, and PREPA, the “Debtors”) (Bankruptcy Case No. 19-BK-5532-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

“Debtors”) by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the sole Title III representative of the Debtors pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> files this reply (the “Reply”) to the response [ECF No. 10653] (the “Acosta Cruz Response”), filed by Myrna Acosta Cruz (“Acosta Cruz”), to the *One Hundred Thirty-Fifth Omnibus Objection of the Commonwealth of Puerto Rico, Puerto Rico Highways and Transportation Authority, and Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Deficient Claims Asserting Interests Based Upon Unspecific Puerto Rico Statutes* [ECF No. 9911] (the “One Hundred Thirty-Fifth Omnibus Objection”). In support of this Reply, the Debtors respectfully represent as follows:

1. On January 14, 2020, the Debtors filed the One Hundred Thirty-Fifth Omnibus Objection, seeking to disallow certain proofs of claim that failed to comply with the applicable rules for filing a claim by not providing a basis for asserting a claim against the Commonwealth, HTA, ERS, or any other Title III Debtor (collectively, the “Deficient Claims”), each as listed on Exhibit “A” thereto. As set forth in the One Hundred Thirty-Fifth Omnibus Objection and supporting exhibits thereto, each of the Deficient Claims purport to be based on obligations owed to the applicable claimant by the Commonwealth, HTA, or ERS, but failed to provide any information identifying the source of the obligations or explaining why the Commonwealth, HTA, ERS, or any other Title III debtor are liable to the claimant.

2. Any party who disputed the One Hundred Thirty-Fifth Omnibus Objection was required to file a response by 4:00 p.m. (Atlantic Standard Time) on February 18, 2020, in

---

<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101–2241.

accordance with the Court-approved notice attached to the One Hundred Thirty-Fifth Omnibus Objection as Exhibit “C”, which was served in English and Spanish on the individual creditors subject to the One Hundred Thirty-Fifth Omnibus Objection, the U.S. Trustee, and the Master Service List (as defined in the *Order Further Amending Case Management Procedures* [ECF No. 8027-1]). Pursuant to the Court’s *Order (A) Establishing Extended Deadline for Responses to Omnibus Objections Scheduled for Hearing at December 11, 2019 and January 29, 2020 Omnibus Hearings, (B) Continuing the Hearing as to Omnibus Objections Scheduled for Hearing at December 11, 2019 and January 29, 2020 Omnibus Hearings Until the April 22, 2020 Omnibus Hearing, (C) Approving Form of Notice and (D) Granting Related Relief* [ECF No. 12325], that deadline was subsequently extended until March 27, 2020 at 4:00 p.m. (Atlantic Standard Time).

3. The Acosta Cruz Response was filed with the Court on February 3, 2020, and docketed as ECF No. 10653 on February 4, 2020. Therein, Acosta Cruz does not dispute that her proof of claim, which were filed against the Commonwealth on July 3, 2018, and logged by Prime Clerk as Proof of Claim No. 140954 (the “Acosta Cruz Claim”) asserts liabilities arising out of “Ley 89, 96, 164, and 180,” but does not provide critical information necessary to allow the Debtors to reconcile the Acosta Cruz Claim, such as an identification of the years of the laws asserted, or an explanation of how or why those laws give rise to liabilities owed to Acosta Cruz. Instead, the Acosta Cruz Response contains a copy of one page from the One Hundred Thirty-Fifth Omnibus Objection, as well as a copy of Acosta Cruz’s proof of claim. The Acosta Cruz Response does not, however, provide any additional information necessary to allow the Debtors to reconcile the Acosta Cruz Claim.

4. Accordingly, because the Acosta Cruz Claim remains deficient, the Debtors respectfully request that the Court grant the One Hundred Thirty-Fifth Omnibus Objection and disallow the Acosta Cruz Claim in its entirety.

Dated: November 13, 2020  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

Hermann D. Bauer

USDC No. 215205

**O'NEILL & BORGES LLC**

250 Muñoz Rivera Ave., Suite 800

San Juan, PR 00918-1813

Tel: (787) 764-8181

Fax: (787) 753-8944

/s/ Martin J. Bienenstock

Martin J. Bienenstock (*pro hac vice*)

Brian S. Rosen (*pro hac vice*)

**PROSKAUER ROSE LLP**

Eleven Times Square

New York, NY 10036

Tel: (212) 969-3000

Fax: (212) 969-2900

*Attorneys for the Financial Oversight and  
Management Board for Puerto Rico, as  
representative for the Commonwealth of  
Puerto Rico, Puerto Rico Highways and  
Transportation Authority, and Employees  
Retirement System of the Government of the  
Commonwealth of Puerto Rico*